



Name as shown on the tax return of the member filing the Schedule UB

Federal employer identification number (FEIN)

**Step 1: Figure your foreign insurer member's  
tentative tax**

	A	B	C
	FEIN	FEIN	FEIN
1 Write your combined business income (loss) from Form IL-1120, Line 29.	1		
2 Compute the foreign insurer member's apportionment factor.			
a Write the foreign insurer member's Illinois premiums net of eliminations.			
Write the total in this space: _____	2a		
b Write the total everywhere premiums from Form IL-1120, Line 30.	2b		
c Divide Line 2a by Line 2b. Carry to six decimal places.			
This is the foreign insurer member's apportionment factor.	2c		
3 Multiply Line 1 by Line 2c. This is the foreign insurer member's business income (loss) apportioned to Illinois.	3		
4 Write the foreign insurer member's nonbusiness income (loss) allocable to IL.	4		
5 Write the foreign insurer member's non-unitary partnership business income (loss) apportioned to Illinois.	5		
6 Add Lines 3 through 5. This is the foreign insurer member's base income or net loss allocable to Illinois.	6		
7 Write the unitary group's base income or net loss allocable to Illinois from your Form IL-1120, Line 36.	7		
8 Divide Line 6 by Line 7. Carry to six decimal places. This is the foreign insurer member's share of Illinois base income or net loss allocable to Illinois.	8		
9 Write the Illinois net loss deduction from your Form IL-1120, Line 38.	9		
10 Multiply Line 9 by Line 8. This is the foreign ins. member's share of the NLD.	10		
11 Subtract Line 10 from Line 6. This is the foreign insurer member's net income.	11		
12 Multiply Line 11 by 2.5% (.025). This is the foreign insurer member's tentative replacement tax.	12		
13 Multiply Line 11 by 4.8% (.048). This is the foreign insurer member's tentative income tax.	13		
14 Write the recapture of investment credits from your Form IL-1120, Line 46.	14		
15 Multiply Line 14 by Line 8. This is the foreign ins. member's share of recapture.	15		
16 Add Lines 13 and 15. This is the tentative income tax plus recapture.	16		
17 Write the Schedule 1299-D credits from your Form IL-1120, Line 48.	17		
18 Multiply Line 17 by Line 8. This is the foreign insurer member's share of Schedule 1299-D credits.	18		
19 Subtract Line 18 from Line 16 (cannot be less than zero.) This is the foreign insurer member's tentative net income tax.	19		
20 Add Lines 12 and 19. This is the foreign ins. member's tentative total net tax.	20		

**Step 2: Figure the tax imposed by the foreign insurer member's state or country  
of domicile (See instructions.)**

21 Write the foreign ins. member's state or country of domicile. <b>State or country:</b>	21		
22 Write the base income (loss) from your Form IL-1120, Line 25.	22		
23 Write the foreign insurer member's net income from Line 11.	23		
24 Multiply Line 22 by Line 8. This is the foreign insurer member's share of base income (loss).	24		
25 Figure the pro-forma tax imposed by the foreign insurer member's state or country of domicile, using the income shown on Lines 22 and 23. If the state or country of domicile does not impose an income tax on insurance companies, check the box and write zero on this line. →	25	<input type="checkbox"/>	<input type="checkbox"/>

### Step 3: Figure your foreign insurer member's income tax reduction limit

	A	B	C
	FEIN	FEIN	FEIN
26 Write the foreign insurer member's net premiums taxable under Section 409 of the Illinois Insurance Code and included in your Form IL-1120, Step 4, Line 31.	26		
27 Multiply Line 26 by 1.75% (.0175). This is the total tax reduction limit.	27		
28 Write the following amounts deducted when you computed this year's federal taxable income for the foreign insurer members:			
a The privilege tax imposed under Section 409 of the Illinois Insurance Code. <b>Do not include retaliatory tax.</b>	28a		
b The fire insurance company tax imposed under Section 12 of the Fire Investigation Act	28b		
c Any fire department tax imposed under Section 11-10-1 of the Illinois Municipal Code	28c		
29 Add Lines 28a through 28c.	29		
30 Subtract Line 29 from Line 27 (cannot be less than zero.) This is the 1.75 percent income tax reduction limit.	30		

### Step 4: Figure your foreign insurer member's tax

31 Write the foreign insurer member's pro-forma tax from Line 25.	31		
32 Write the foreign insurer member's 1.75 percent income tax reduction limit from Line 30.	32		
33 Write the greater of Line 31 or Line 32.	33		
34 Write the foreign insurer member's tentative replacement tax from Line 12.	34		
35 Write the lesser of Line 33 or Line 34. This is the foreign insurer member's replacement tax. <b>Write the total in this space:</b>	35		
36 If Line 33 is greater than Line 35, subtract Line 35 from Line 33. Otherwise, write "0." This is the maximum net income tax after applying credits.	36		
37 Write the foreign insurer member's tentative net income tax from Line 19.	37		
38 Write the lesser of Line 36 or Line 37. This is the net income tax after applying credits. <b>Write the total in this space:</b>	38		
39 Write the foreign insurer member's share of Schedule 1299-D credits from Line 18. <b>Write the total in this space:</b>	39		
40 Add Lines 38 and 39. This is the foreign insurer member's income tax before applying credits. <b>Write the total in this space:</b>	40		

### Step 5: Figure the net income of your domestic members

41 Write the business income (loss) of the unitary business group from Form IL-1120, Line 29.	41	
42 Figure the apportionment formula		
a Write the total Illinois premiums from Form IL-1120, Line 31.	42a	
b Write the foreign insurer members' total premiums from the <b>total line</b> of Line 2a.	42b	
43 Subtract Line 42b from Line 42a. This is the domestic members' total Illinois premiums.	43	
44 Write the everywhere premiums from Form IL-1120, Line 30.	44	
45 Divide Line 43 by Line 44. Carry to six decimal places. This is the domestic members' apportionment factor.	45	.
46 Multiply Line 41 by Line 45. This is the domestic members' business income (loss) apportioned to Illinois.	46	
47 Write the domestic members' nonbusiness income (loss) allocable to Illinois.	47	
48 Write the domestic members' non-unitary partnership business income (loss) apportioned to Illinois.	48	
49 Add Lines 46 through 48. This is the domestic members' base income or net loss allocable to Illinois.	49	
50 Write the unitary group's base income or net loss allocable to Illinois from your Form IL-1120, Line 36.	50	
51 Divide Line 49 by Line 50. Carry to six decimal places. This is the domestic members' share of Illinois base income or net loss.	51	.
52 Write the Illinois net loss deduction from your Form IL-1120, Line 38.	52	
53 Multiply Line 52 by Line 51. This is the domestic members' share of the Illinois net loss deduction.	53	
54 Subtract Line 53 from Line 49. This is the domestic members' net income.	54	

## Step 6: Figure your unitary group's total tax

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|--|-----------------|
| <b>55</b> Multiply Line 54 by 2.5% (.025). This is the domestic members' replacement tax.  | <b>55</b> _____ |
| <b>56</b> Write the foreign insurer members' total replacement tax from the <b>total line</b> of Line 35.                                    | <b>56</b> _____ |
| <b>57</b> Add Lines 55 and 56. This is your unitary group's total replacement tax.<br>Write here and on your Form IL-1120, Line 50.          | <b>57</b> _____ |
| <b>58</b> Multiply Line 54 by 4.8% (.048). This is the domestic members' income tax.   | <b>58</b> _____ |
| <b>59</b> Write the recapture of investment credits from your Form IL-1120, Line 46.   | <b>59</b> _____ |
| <b>60</b> Multiply Line 59 by Line 51. This is the domestic members' share of recapture.   | <b>60</b> _____ |
| <b>61</b> Add Lines 58 and 60. This is the total domestic members' tentative income tax plus recapture.                                      | <b>61</b> _____ |
| <b>62</b> Write the Schedule 1299-D credits from your Form IL-1120, Line 48.   | <b>62</b> _____ |
| <b>63</b> Multiply Line 62 by Line 51. This is the domestic members' share of Schedule 1299-D credits.                                       | <b>63</b> _____ |
| <b>64</b> Subtract Line 63 from Line 61 (cannot be less than zero). This is the domestic members' net income tax.                            | <b>64</b> _____ |
| <b>65</b> Write the foreign insurer members' total income tax before credits from the <b>total line</b> of Line 40.                          | <b>65</b> _____ |
| <b>66</b> Write the foreign insurer members' total share of credits from the <b>total line</b> of Line 39.                                   | <b>66</b> _____ |
| <b>67</b> Subtract Line 66 from Line 65. This is the foreign insurer members' total net income tax.  | <b>67</b> _____ |
| <b>68</b> Add Lines 64 and 67. This is your unitary group's total net income tax.<br>Write the total here and on your Form IL-1120, Line 51. | <b>68</b> _____ |
| <b>69</b> Add Lines 57 and 68. This is your unitary group's total tax.<br>Write here and on your Form IL-1120, Line 52.                      | <b>69</b> _____ |

